

**REMARKS**

No fee is believed due in connection with this matter. If however any fee is owed, the Commissioner is hereby authorized to charge payment of the fee associated with this communication to Deposit Account No. 19-2090.

Respectfully submitted,  
SHELDON & MAK PC

Date: 3/10/05

By: Robert J. Rose  
Robert J. Rose  
Reg. No. 47,037

SHELDON & MAK PC  
225 South Lake Avenue, 9<sup>th</sup> Floor  
Pasadena, California 91101-3021  
Telephone (626) 796.4000  
Facsimile (626) 795.6321  
**CUSTOMER NO. 23676**